

men of the District have not had the courage to oppose their views to those of the powerful organizations which you represent," said Senator Works. He said that the committee had requested a number of citizens of the District to appear before the committee to give their views, but that a considerable number of those so invited had not come.

Their Failure to Appear.

"I am quite sure that none of the gentlemen included in the list invited to appear by this committee failed to come here because of lack of courage to express their honest conviction," answered Mr. Macfarland.

"Why didn't they come, then?" asked Senator Works.

"I do not know," said Mr. Macfarland. "But I do know that of those who came here the majority of the committee a considerable majority did speak in behalf of the half-and-half plan."

After contending that the George report on the District assessment and taxation was directly responsible for the situation, Mr. Macfarland declared that the citizens committee he had shown conclusively that the George report was based upon erroneous figures, and should be entirely discarded in the future.

Mr. Macfarland answered a criticism of the half-and-half plan made by the District Commissioners by the fact that it was, after all, a "legislative fiction."

He did not regard the contention that the half-and-half plan is a fiction as having much weight, "commented Senator Works. "What we must decide is whether this plan is to be continued. I take it for granted that this committee of Congress will consider that the law creating the half-and-half is in effect. It would be a singular thing for the Congress of the United States to disregard its own law."

Mr. Macfarland replied that he had no doubt Congress would so regard it, but that the opponents of the half-and-half plan were attempting to show that there was no need for continuing the half-and-half plan because it was not in effect. He told the committee that if the development of the National Capital in the last few years had been attributable to a "fiction" that fiction certainly should be continued.

Power of Congress Discussed.

A discussion of the power of Congress to change the organic act of the District of Columbia was provoked at this point by some of the declarations by Mr. Macfarland.

"Congress undoubtedly has the power to change the organic act," said Senator Works. "and suppose Congress should want to change the organic act, it could do so. Do you think it could be done in an appropriation bill?"

"It could be done, undoubtedly," Mr. Macfarland replied.

Senator Chilton entered the discussion. "Congress has the power to change the organic act, if it should refuse to say a word about the organic act, or if it should wipe out the organic act, it would be a Congress that would not want to be bound by a previous Congress in this matter."

Mr. Macfarland explained that the organic act constitutes not only a statute but a rule of the house and lays down a policy to be followed.

Quotes Supreme Court of U. S.

Mr. Macfarland quoted the Supreme Court of the United States, wherein the act of 1878 was called an "organic act" and "the constitution of the District of Columbia."

"Our contention is that all this is true," Mr. Macfarland said, "affording the words from the Supreme Court. 'Congress may be under no legal obligation to continue the act, but it remains that it has not been repealed. Congress has faithfully followed it. A few states have referred to it as the District of Columbia has been built up in an orderly manner.'"

"Yes, the organic act did provide a form of government for the District of Columbia, but did not go farther than that," commented Senator Works. "And as an organic act it is not to be lightly changed. It is entitled to the benefit of every doubt, and the committee should give great consideration to any proposal to change it." Mr. Macfarland then went on to discuss the half-and-half plan, declaring that for many years appropriation committees looked on the estimates of the Commissioners solely on the merits of the case.

"That was the advantage of the half-and-half plan," Mr. Macfarland said, "that the half-and-half plan was made on their merits and not with the half-and-half in mind" asked Representative Gard.

Greater Progress Possible.

"The advantage was," Mr. Macfarland explained to him, "that when the appropriations were made they were apportioned one-half from the revenues of the United States and one-half from the revenues of the District; and a greater progress in the District was made than if all the expenses were made from the District's revenues."

Senator Works declared that former Senator Blackburn's view that changed conditions, increased land holdings by the half-and-half plan, and the residents of the District. He said: "The government ought to be able to still maintain its departments. Now, how long would the half-and-half be fair under such conditions?"

"I think it fair now," answered Mr. Macfarland, "and the main contention is that the people of the District ought not to be forced to pay more than one-half." He declared that the half-and-half plan was a guarantee. Referring to former Senator Blackburn's views, Mr. Macfarland said that the half-and-half plan offered a conservative course between extremes.

Speaking of the single tax arguments, Mr. Noyes asked:

"If it is necessary to equalize tax burdens as between small and large taxpayers, is it necessary to double the burden which falls upon all of them?"

"Rings Benefit Unduly."

Mr. Noyes discussed the attacks which have been made upon the present fiscal arrangements between the District and the United States on the ground that certain "rings" had benefited unduly thereby. Mr. Noyes declared that Congress should not be asked to pay more than one-half of the District and the government's contribution to the capital maintenance since 1878.

"The benefit from improvements here and there has been great benefit to the District and for all the people of the country whose capital this is," he said, "and not for the benefit of any particular ring."

Mr. Noyes urged that even a "ring" had been benefited it was not proper now to punish the entire people for the benefit of a few.

He pointed out that those residents of sections who claim that they have had no improvements would get no improvements if the present fiscal arrangement was done away with.

Small Property Owners Suffer.

"From him who has not had suffer taken away even that which he has," said Mr. Noyes. He continued that small property owners had not had the same benefits as the large property owners.

He said that the taxes had been doubled or tripled, and that the taxes might be doubled or tripled. Mr. Noyes replied that the members of Congress were taking the half-and-half plan in the last Congress had intended to double the taxes.

Mr. Noyes spoke of the purpose of the single tax, and said that under certain conditions it could be of great benefit. However, he said, the conditions which are to be cured by a single tax remedy are not the conditions which are now held to the detriment of the small home owners.

He said that some single taxers want to destroy the half-and-half plan even when they know they could not substitute their own single-tax plan in its place.

Opposes Any Fiscal Change.

When Mr. Mackenzie of the Tax Reform Association took the stand at the

conclusion of Mr. Macfarland's argument he announced that he would yield twenty minutes of his time to James Hugh Keeley, another representative of the Tax Reform Association.

Mr. Mackenzie immediately attacked the plan suggested by District Commissioner Newman. Brownlow, by which the federal government was to pay all the expenses of the District due to assessments that the District is not paying enough taxes now.

He said that while he did not agree very often with Mr. Macfarland, who supported the half-and-half plan, he did agree with him in his argument against the proposed new fiscal arrangement. Mr. Mackenzie contended that the people of the District should have the right to vote on the solution of the problem in the adoption of such a plan.

Plan to Down "Bossism."

In advocating local self-government, Mr. Mackenzie attracted the attention of Representative Gard by saying that "with graft eliminated only the more intelligent citizens would vote for the proposed plan expressed by his tone of voice that the proposition carried elements of novelty to him, and he asked for an explanation. Mr. Mackenzie explained that he believed in the advancement of politics and the general demolition of political bossism, such local matters as franchise, etc., would be voted on directly by the people, thus leaving the politician high and dry, with nothing to grab, nothing to be feared for, and no other words, to use Mr. Mackenzie's expression, "the boogie would be taken from politics."

"In Illinois in 1888," was the reply, "the people voted on the matter and lost the run of practical politics."

Mr. Mackenzie, in the midst of his plan for self-government, told the committee, in response to inquiries, that he is still a legal resident of Illinois, and that he had never been admitted to the bar in this country.

He said that he had been operating to keep himself from existing the right of suffrage.

Outlines Fiscal Plan.

Further on in his statement Mr. Mackenzie urged as a possible plan for the fiscal relations between this city and the United States that the government might contribute, at the rate of \$10 per capita of the inhabitants, and that the local self-government could raise as much money as was necessary.

Your plan, said Representative Cooper, "would make the people pay for themselves as high as possible; it would also permit them to tax themselves as high as possible. The United States still to contribute three millions or four millions."

Mr. Mackenzie held that it would be possible to correct any tendency toward extravagance by exercising the veto power of the executive on all appropriation bills for the District where the city's share of revenues was small.

"You can veto some expenditure," said Senator Chilton, "but you cannot veto no expenditure. He also declared that it might be necessary under those conditions to operate a commission to look after the city's share of revenues."

Mr. Mackenzie yielded twenty minutes to James Hugh Keeley, who declared that the single taxers are not the only advocates of the abolition of the half-and-half plan.

He said that the testimony of former Senator Blackburn alone is sufficient to start a new era in District financing. He also took exception to the claim of the citizens' committee that they are friends of the District. He said that no one could be termed an enemy of the District.

We have not termed anyone here an enemy of the District," said Mr. Macfarland.

Afraid to Trust Congress.

Mr. Keeley declared that expressions of opinion from citizens' associations, etc., are not representative because the associations have a limited membership.

Mr. Keeley said that he thought many citizens here were afraid to trust Congress, but that he for one had no such fear.

"They have been told," he said, "that their taxes will be doubled, and I do not believe it. I do not think that some of the men who make this statement believe it. Many residents here have this fear because they are told by their banker or broker that if the half-and-half plan is done away with their taxes will be increased."

Mr. Keeley said that some persons had advocated having a delegate in Congress to represent the District.

"I do not think such a plan would meet the need here," he said, "and would merely increase the District lobby, and lobbies are not looked upon with favor here. What we want is an out-and-out American plan. It is time that Congress cease making children of us."

Opponents Fail to Agree.

Theodore W. Noyes began his statement at the afternoon session by pointing out to the joint select committee that many of those who were delivering assaults upon the half-and-half plan were occupying positions diametrically opposed to one another. He gave many illustrations of this fact.

He said that the one who declared "half-and-half" unconstitutional, and other attacks on the grounds that it is alive; another on the grounds that it is dead; another that it has never been alive at all.

He also spoke of the different plans that have been presented for relieving the tax situation in this city and asked if it was not true that the half-and-half plan offered a conservative course between extremes.

Speaking of the single tax arguments, Mr. Noyes asked:

"If it is necessary to equalize tax burdens as between small and large taxpayers, is it necessary to double the burden which falls upon all of them?"

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BURGESS FISCAL PLAN

W. D. Mackenzie Says Local Residents are Entitled to Self-Government.

THINKS U. S. SHOULD PAY JUST SHARE OF EXPENSE

Also Advocates Single Tax System. Argument Made Before Committee on Fiscal Relations.

A argument in favor of permitting the citizens of the District to have home rule, to tax themselves and to expend their taxes, the government of the United States continuing to contribute just share toward the expenses of the National Capital, was made today by W. D. Mackenzie of the Tax Reform Association before the congressional committee investigating the fiscal relations of the United States and the District of Columbia.

Mr. Mackenzie declared the plan by which the federal government would pay all the expenses of the District, the citizens paying a reasonable tax into the federal Treasury, would by no means settle the difficulties which have existed in Congress over the appropriations for the capital during the last few years.

He argued in favor of the adoption of the single tax as the most nearly just system of taxation that could be found.

Discusses New Fiscal Plan.

"Since the representatives of the Tax Reform Association had the privilege of presenting their views before this committee a new fiscal plan has been proposed, a very clear-cut and definite plan, sponsored by men whose views naturally will have a great deal of influence with the committee," said Mr. Mackenzie.

"The fiscal arrangement," as outlined by Commissioner Oliver P. Newman, is, in brief, that the national government shall pay all the expenses of the District of Columbia; that John Hobbs, who is fortunate or unfortunate enough to live in the District, shall pay a reasonable tax into the federal Treasury; and that the national government shall pay a reasonable tax into the federal Treasury; and that the national government shall pay a reasonable tax into the federal Treasury.

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should be expended. Is there not a better possible system?

Suggests Ideal Solution.

"What I have in mind as the ideal solution of the entire District problem seems absurd to many, because they hold on to certain beliefs which may be called historical prejudices. In a general way, the solution of the District problem is to turn the city of Washington over to the people of Washington and let them run it to suit themselves, to let them tax themselves and to let them pay their own bills as other cities do, without bothering Congress about it, provided that the national government of Washington shall be so conducted as not to interfere with the functions and the paramount rights of the national government in the District of Columbia, and in every practicable way to co-operate with the national government in making Washington a great and glorious National Capital."

"But you say that municipal plan was tried before 1871, and proved to be a failure. You say the District is sure to go to ruin. Demolition, however, unless its affairs, to the very smallest detail, are conducted by the national government. I reply, first, that municipal government in Washington prior to 1871 was not a failure. The city government of Washington is so changed since 1871 that we may reasonably anticipate that municipal government here will be a success in the future than in the past."

Conditions Prior to 1871.

"Prior to 1871 Washington had a small population and small taxable resources. It was during this period that liberal federal support was necessary to develop the city which is now the National Capital."

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